

### **Abstract of the Invention**

An ester polyurethane foam is prepared by reacting a mixture of one or more polyester polyols with one or more isocyanates and one or more silicone surfactants in the presence of a blowing agent, such as water, and other additives, such as catalysts. The cured foam is chemically treated in a caustic solution to form a hydrophilic ester polyurethane foam having a water absorption rate of at least 20 pounds of water per square foot per minute, preferably at least 25 pounds of water per square foot per minute. The foam also has greater water holding capacity and wet strength than cellulose.

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